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Attorneys for the United States of America

**IN THE UNITED STATES DISTRICT COURT FOR THE
NORTHERN DISTRICT OF CALIFORNIA
SAN FRANCISCO DIVISION**

UNITED STATES OF AMERICA,)

Plaintiff,

v.

MYLES A. HOOVER; DOLORES A. HOOVER; and MYLES A. HOOVER and DOLORES A. HOOVER d/b/a/ ARCTIC REFRIGERATION CO.; TRUSTEE FOR MERRILL F. WHITLATCH & DOROTHY E. WHITLATCH 1991 TRUST; TRUSTEE FOR THE CARSIN WHITLATCH & BERNICE A. WHITLATCH TRUST; JAMES WILSON; STATE OF CALIFORNIA BOARD OF EQUALIZATION; WESTERN PACIFIC DISTRIBUTORS; STATE OF CALIFORNIA FRANCHISE TAX BOARD; STATE OF CALIFORNIA EMPLOYMENT DEVELOPMENT DEPARTMENT; SHILOH GROUP, LLC; PALMER SYSTEMS, INC.; ALLIED REFRIGERATION, INC., and SONOMA COUNTY TREASURER,

NOTICE OF LIS PENDENS

Defendants.

Now NOTICE IS HEREBY GIVEN that an action affecting the title and the right to possession of real property has been alleged in the above-captioned action now pending in the United States District Court for the Northern District of California

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The property which is the subject of this suit is real property located at 1368 Calistoga Rd, Santa Rosa, California 95409, which is described as follows:

PARCEL ONE

A portion of Lot 8, as said lot is set forth and designated upon that certain Record of Survey known as Murrieta Oaks, filed in the office of the County Recorder of Sonoma County on May 10, 1955 in Book 72 of Maps, page 34, more particularly described as follows:

COMMENCING at the most easterly corner of said Lot 8; thence North $45^{\circ} 40'$ West along the dividing line between Lots 7 and 8, a distance of 83.99 feet to the true point of beginning; thence South $45^{\circ} 40'$ East, 83.99 feet to said most easterly corner, thence on an arc of a curve to the left with a radius of 100 feet along the southern line of said lot, 136.48 feet: thence South $11^{\circ} 37' 30''$ East, 26.73 feet: thence on an arc of a curve to the right with a radius of 50 feet, 75.46 feet: thence South $74^{\circ} 50' 50''$ West, 52.89 feet; thence on an arc of a curve to the right with a radius of 25 feet, 39.27 feet; thence North $15^{\circ} 09' 10''$ West along Calistoga Road, 168.44 feet; thence easterly in a straight line to the true point of beginning.

PARCEL TWO

An undivided 1/21st interest in those certain 50 foot private roads as shown upon said record of survey of Murrieta Oaks.

PARCEL THREE

A right of way for road purposes over that certain 50 foot roadway extending easterly and southerly to Calistoga Road, as shown upon said record of survey.

17 The complaint in the above-captioned action seeks to reduce federal tax assessments to
18 judgment and to foreclose federal tax liens on the subject property.

Submitted this 28th day of November, 2007.

Respectfully submitted,

SCOTT SCHOOLS
United States Attorney

/s/ Cynthia Stier
CYNTHIA STIER
Assistant United States Attorney
Tax Division

**Notice of Lis Pendens,
US v. Myles A. Hoover, et al.,
Case No. 07-05759-MJJ
(USDC N.D. Calif.)**

1 **CERTIFICATE OF SERVICE**

2 I, KATHY TAT declare:

3 That I am a citizen of the United States of America and employed in San Francisco
4 County, California; that my business address is Office of United States Attorney, 450 Golden
5 Gate Avenue, Box 36055, San Francisco, California 94102; that I am over the age of eighteen
6 years, and am not a party to the above-entitled action.

7 I am employed by the United States Attorney for the Northern District of California and
8 discretion to be competent to serve papers. The undersigned further certifies that I caused a copy
9 of the following:

10 **NOTICE OF LIS PENDENS**

11 to be served this date upon the party(ies) in this action by placing a true copy thereof in a sealed
12 envelope, and served as follows:

13 **FIRST CLASS MAIL** by placing such envelope(s) with postage thereon fully prepaid in
the designated area for outgoing U.S. mail in accordance with this office's practice.

14 **PERSONAL SERVICE (BY MESSENGER/HAND DELIVERED)**

15 **FACSIMILE (FAX) No.: _____**

16 to the parties addressed as follows:

17 SEE ATTACHED LIST

18 I declare under penalty of perjury under the laws of the United States that the foregoing is
19 true and correct.
20

21 Executed on November 28, 2007 at San Francisco, California.

23 /s/ Kathy Tat

24 **KATHY TAT**
Legal Assistant

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28 **Notice of Lis Pendens,**
US v. Myles A. Hoover, et al.,
Case No. 07-05759-MJJ
(USDC N.D. Calif.)

1 SERVICE LIST

2 Myles A. Hoover
3 1368 Calistoga Road
4 Santa Rosa, California.

5 Dolores A. Hoover
6 1368 Calistoga Road
7 Santa Rosa, California 95409

8 Dolores A. Hoover & Myles A. Hoover
9 dba Arctic Refrigeration Co.
10 1368 Calistoga Road
11 Santa Rosa, California 95409

12 Trustee for the Merrill F. Whitlatch & Dorothy E.
13 Whitlatch 1991 Trust
14 c/o Alliance Title Company, Inc.
15 8060 Santa Teresa Blvd. 200
16 Gilroy, CA 95020

17 Agent for Service of Process:
18 C T Corporation System
19 818 West Seventh Street
20 Los Angeles, CA 90017

21 Trustee for the Carsin Whitlatch & Bernice A.
22 Whitlatch Trust
23 c/o Alliance Title Company, Inc.
24 8060 Santa Teresa Blvd. 200
25 Gilroy, CA 95020

26 Agent for Service of Process:
27 C T Corporation System
28 818 West Seventh Street
29 Los Angeles, CA 90017

30 James Wilson
31 c/o C. Ingrid Larson
32 101 Sunnyside Drive
33 Downieville, CA 95931

34

35 **Notice of Lis Pendens,**
36 **US v. Myles A. Hoover, et al.,**
37 **Case No. 07-05759-MJJ**
38 **(USDC N.D. Calif.)**

1 State of California
2 Board of Equalization
3 Executive Director, Ramin Hirsig
4 450 N Street, MIC: 73
Sacramento, CA 94279-0073

5 Western Pacific Distributors
1739 Sabre
6 Hayward, CA 94545

7 Agent for service of process:
John E. Palm
8 1739 Sabre
9 Hayward, CA 94545

10 Attorney of record:
11 Joseph M. Starita
12 736 Ferry Street
Martinez, CA 94553

13 State of California
14 Franchise Tax Board
FTB Legal Branch
15 Attn: Chief Counsel John Davies
9646 Butterfield Way
16 Sacramento, CA 95827

17 State of California
18 Employment Development Department
Legal Department
19 Attn: Legal, MIC: 58
20 800 Capital Mall
Sacramento, CA 95814

22 Shiloh Group LLC
930 Shiloh Blvd. Bldg # 44, Suite C
23 Windsor, CA 95492

24 Agent for Service of Process:
Brian C. Carter
25 169 Mason Street, Suite 300
26 Ukiah, CA 95482

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28 **Notice of Lis Pendens,**
US v. Myles A. Hoover, et al.,
Case No. 07-05759-MJJ
(USDC N.D. Calif.)

1 Judgment Assigned for Collection to:
2 Palmer Systems Inc.
3 555 South E. Street
Santa Rosa, CA 95404

4 Agent for Service of Process:
5 Dan Pfeifer
6 85 Brookwood, #22
Santa Rosa, CA 95405

7 Attorney of Record:
8 Lawrence W. McLaughlin
P.O. Box 1769
9 Santa Rosa, CA 95402

10 Allied Refrigeration Inc.
11 2300 E. 28th Street
Signal Hill, CA 90755

12
13 Agent for Service of Process:
C T Corporation System
14 818 West Seventh Street
Los Angeles, CA 90017

15
16 Attorney of Record:
Steven A. Booska
17 250 Montgomery Street, Suite 720
San Francisco, CA 94104

18
19 Sonoma County Treasurer
585 Fiscal Drive, Room 100F
20 Santa Rosa, CA 95403

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(USDC N.D. Calif.)